

MOORHEAD

AREA PUBLIC SCHOOLS

2014-2015 Annual Operating Plan

The mission of the Moorhead School District
is to develop the maximum potential of every learner
to thrive in a changing world.

**2014-2015
ANNUAL OPERATING PLAN
Index**

Page #

School Board and Central Office Team	1
Mission Statement, School Entity and Objectives of the Annual Operating Plan	2
General Fund (01)	
Introduction.....	3
Revenue	4
Expenditures	6
Budget--Summary	9
Budget--Detail	10
Multi-Year Capital Projects Planning Document	12
Technology Plan	14
Staffing Plan.....	16
Student to Teacher Ratios & Average Class Size	17
Enrollment Projections	18
Vehicle Inventory.....	19
Food Service Fund (02)	
Introduction	20
Basic Assumptions and Reimbursement Rates	21
Definitions.....	22
Budget--Detail	23
Monthly Analysis of Participation (Reimbursable Meals)	24
Annual Comparison of Participation (Reimbursable Meals).....	25
Community Service Fund (04)	
Introduction	26
Revenue.....	27
Expenditures	28
Budget--Detail	29
Debt Service Fund (07)	
Introduction.....	30
Revenue and Expenditures	31
Budget--Detail	32
Post-Employment Benefits Debt Service Fund (47)	
Introduction.....	33
Revenue and Expenditures	34
Budget—Detail	35

SCHOOL BOARD

	Term Expiration
Cindy Fagerlie, Chairperson	2017
Bill Tomhave, Vice Chairperson	2015
Laurie Johnson, Clerk	2015
Lisa Erickson, Director	2017
Scott Steffes, Treasurer	2017
Matt Valan, Director	2017
Carol Ladwig, Director	2015

CENTRAL OFFICE TEAM

Dr. Lynne A. Kovash, Superintendent

Jeremy K. Larson, Interim Assistant Superintendent

Kristen Dehmer, Executive Director of Human Resources

Jill Skarvold, Executive Director of Learner Support Services

Dan Markert, Executive Director of Information Systems and Instructional Support

Missy Eidsness, Executive Director of School Improvement and Accountability

**INDEPENDENT SCHOOL DISTRICT 152
MOORHEAD, MINNESOTA**

MISSION STATEMENT

The mission of Moorhead Area Public Schools is to develop the maximum potential of every learner to thrive in a changing world.

THE SCHOOL ENTITY

Moorhead Area Public Schools (MAPS) encompasses 206 square miles in Clay County, Minnesota and includes all or part of 11 townships. The district is 34 miles long, ranges from 3½ to 9½ miles wide and is bordered on the west by the Red River. The communities of Moorhead, Georgetown, Kragnes, Sabin, and Rustad are all part of the district. The district currently employs over 800 people in full and part-time positions. The district operates a maintenance garage, an education center, three elementary schools, a middle school, a high school and an area learning center.

OBJECTIVES OF THE ANNUAL OPERATING PLAN

1. To approve the 2014-2015 preliminary budget.
2. To project revenue and expenditures for a two-year period beyond the current budget.
3. To present historical information.
4. To have the above information organized in such a manner that it may be used as a tool in the district's long-range planning process.

I. GENERAL FUND

INTRODUCTION

The district is anticipating 2014-2015 General Fund revenues of \$64.2 million. This reflects an increase of approximately \$3.5 million compared to 2013-2014. This increase is due primarily to a \$25 per pupil increase on the basic formula allowance, an estimated increase in enrollment of approximately 100 students, and the state funding of all-day kindergarten. Expenses for the General Fund are anticipated to be \$63.6 million. This reflects an increase of approximately \$1.9 million compared to projected expenditures from 2013-2014. The primary reasons for this increase include the continued addressing of the priorities established during the 2010 referendum campaign and the addition of approximately 13 full time equivalent teaching and support staff positions. Additionally, a total of two school buses will be purchased in 2014-2015. This represents a continuation of the upgrading of the district's bus fleet.

Of particular note for the 2014-2015 school year, the district will have a reduction in their general obligation school building bonds payments in an amount of \$550,000 per year for fiscal years 2016 through 2022. This will cause a corresponding decrease in the District's property tax levies for taxes payable in 2015 through 2021. This reduction was the result of financing a current refunding of the 2015 through 2022 maturities of the \$42,080,000 school building bonds.

Projected changes to revenues and expenditures are made, when known, as close to actual amounts as possible; an increase in state or federal revenue is generally not assumed. For example, per pupil allowance will increase from \$5,224 for 2012-2013; \$5,302 for 2013-2014 and \$5,831 for 2014-2015. The increase from 2014 to 2015 is due to the changing of the weighted pupil units. Beyond that, no increase in revenue is assumed from the state. Assumed increases to expenditures range from approximately 2% for salaries to typically 8-10% for health insurance premiums, although for the 2014-2015 school year, premiums increased by 7.25%. Energy costs are generally assumed to increase at a 5-7% annual rate. Other expenses are assumed to increase using the Consumer Price Index (CPI), which is typically in the range of 2-3% annually.

The net result of the recommended General Fund budget is a combined restricted and unassigned fund balance increase of \$672,575 for 2014-2015. The June 30, 2014 restricted and unassigned General Fund balance is projected to be \$12.8 million, or 20.07% of total expenditures. Budget assumptions will be monitored to verify accuracy as new information becomes available. A revised budget will be presented to the board in approximately January 2015.

On November 2, 2010, school district residents approved an operating levy request in the amount of \$850 per student, which was expected to generate approximately \$5.2 million in revenue for seven years; 2014-2015 is the fourth of seven years in which the revenue will be received. The total number of votes cast was 12,995 of which 6,950 were "yes" (53.5%)

and 6,045 were “no” (46.5%). The passage of the operating levy came one year after the first attempt failed on a vote of 4,078 (49.3%) in favor and 4,195 (50.7%) against the proposal, a difference of 117 votes out of 8,273 votes cast. Starting in the 2014-2015 school year, the Minnesota legislature changed per pupil counting for the state funding formula. This resulted in a change in our referendum amount from \$850 per student to \$949.52 per student. This however did not result in an increase in taxes, but rather ensured the same funding amount for school districts.

This version of the Annual Operating Plan (AOP) continues to reflect the changes that were made to the district’s fund balance policy in 2011. The purpose of the policy revision was to create fund balance classifications that allow for more useful fund balance reporting and for compliance with the reporting guidelines specified in Statement No. 54 of the Governmental Accounting Standards Board (GASB).

REVENUE	Line #
Property Taxes	1
The property taxes for fiscal year 2014 remain relatively flat compared to 2013 with the primary source within that category being operating levy revenue.	
Interest	2
Interest rates remain at historically low levels.	
Tuition and Fees	3
This line item includes reimbursement from Lakes Country Service Cooperative (LCSC) special education, medical assistance/3 rd party billing, and tuition for special education services that are not included in the calculation for special education aid/tuition.	
Other Local Sources	4
Included are the fees from participation in extra-curricular activities, ticket sales from activity events, rent from school facilities, rent from other property, student teacher reimbursement, concessions, reimbursement from Lakeland Mental Health Day Treatment, and other miscellaneous sources.	
General Education Aid	5
This represents the state’s share of the basic general education revenue that includes transportation revenue. The increase in fiscal year 2015 compared to 2014 is primarily due to a basic formula allowance increase of \$25 per pupil and an anticipated enrollment increase.	
Tax Credits	6
The Border City Tax Credit is the largest of the tax credits that the district receives.	
Non-Public Transportation Aid	7

The district receives funding to support non-public transportation. The state mandates non-public student transportation.

Special Education Aid.....8

Special education aid represents partial reimbursement for expenditures in special education. The aid represents a percentage of salary and supply costs incurred by the district including the necessary adjustments for tuition. The district also receives aid for excess special education costs.

Federal Sources 9-10

The district receives a number of federal grants both directly and through the State of Minnesota. Generally, the two largest grants in this section are the Elementary and Secondary Education Act (ESEA), such as Title I, and flow-thru funding for special education.

Operating Capital..... 12-15

The formula for calculating operating capital revenue is \$79 plus \$109 multiplied by the facilities age index (1.2904 for 2013-14) multiplied by the adjusted marginal cost pupil units. In addition, districts that operate year round programs such as the RRALC are entitled to \$30 for each pupil unit attending a year round program. The aid/levy proportion is the same percentage as the general education formula allowance funding.

Lease Levy16

The district is authorized under MN Statute 126C.40 to levy for the cost of leasing space for instructional purposes or for school storage. The district submits an annual application to the Minnesota Department of Education (MDE) for approval. The total levy for a year must not exceed \$162 times the resident pupil units for the fiscal year to which the levy is attributed. In 2012-2013, the district entered into a lease agreement with LCSC for Adult Basic Education (ABE). The increase to the lease levy is due to the building additions at Robert Asp Elementary and Probstfield Center for Education.

Sale of Equipment/Property18

Equipment that is no longer of use to the district is sold at a public auction or with public notice and the receipts are deposited in the capital outlay fund. Exceptions are made when state statute dictates that proceeds must be allocated elsewhere.

Health and Safety20

To receive health and safety revenue for any fiscal year a district must submit to the MDE an application for aid and levy. The application may be for hazardous substance removal, fire and life safety code repairs, labor and industry regulated facility and equipment violations, and health, safety, and environmental management, including indoor air quality management. The revenue received is equal to the expenditures of the approved projects (refer to lines 79-85). The district no longer receives state aid for health and safety expenditures.

EXPENDITURES

LINE #

Administration and Support Services 25-28

Included are all costs for general administration, instructional administration, school site administration, and administrative support services. Administrative services are defined as those provided by administrators who are in charge of instructional or instruction-related units including the school board members, superintendent, assistant superintendent, principals, and directors of instructional areas. Included are the costs of their immediate offices, including those individuals in direct support of the administrator and the administrative support positions. In 2012-2013, three assistant principals were added at the elementary level. In 2013-2014, a program manager for English learners/literacy was added.

Regular and Vocational Instruction 29-33

Included are all activities related to the teaching of students in the classroom and co-curricular activities at the kindergarten, elementary and secondary levels excluding expenditures for special education instruction.

Special Education Instruction 34-37

Included is the budget for activities that provide learning experiences for students of any age who, because of certain atypical characteristics or conditions, have been identified as requiring, or who would benefit by, educational programs differentiated from those provided students in regular or vocational instruction.

Instructional Support Services 38-41

Included is the budget for activities for assisting the instructional staff with the content and process of providing learning experiences for students in grades K-12. This includes, but is not limited to, the organization, management and operation of libraries and media centers and the budgets for staff development.

Pupil Support Services 42-45

Services for students other than instructional are included. The services include counseling and guidance, health, psychological, social work, crime prevention, and others.

Operations and Maintenance of Buildings and Grounds 46-50

Included are the expenses related to maintaining and sustaining the utility, economic and aesthetic value of existing district-owned property.

Transportation Services 51-55

Includes the salaries and benefits and other costs related to student transportation.

Aid Anticipation Certificates56
Represents expenses incurred for the issuance of aid anticipation certificates due to cash shortages resulting from legislated aid payment shifts or delays.

Property/Liability Insurance57

OPERATING CAPITAL EXPENDITURES

Capital expenditures consist of expenditures for acquisition, additions, or improvement of sites, buildings, and equipment. An item qualifies as equipment if all the following criteria are met:

- It retains its original shape and appearance with use. It has a normal useful life of at least three years.
- It is nonexpendable. That is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it rather than replace it with an entirely new unit.
- It represents an investment of money (usually a unit cost range of greater than \$500), which makes it feasible and advisable to capitalize the item.
- It does not lose its identity through incorporation into a different or more complex unit or substance.

Under a property control system each item or group of like items would be separately inventoried and controlled.

Special Assessments59
Special assessments are based on city improvements including projects related to repaving streets, curb and gutter work, and other needed improvements for city services.

Leases60
The district currently has lease agreements with the City of Moorhead for the Sports Center and Outreach Center, LaFamiglia Limited Partnership for RRALC, Fargo Schools for the gymnastics center, and Lakes Country Service Cooperative for the YES program and for ABE. The annual lease payment for the 2012 multi-purpose room addition at S.G. Reinertsen is also included, and for the 2015 the Robert Asp Elementary and Probstfield Center for Education additions are included.

Telephone/Telecommunications61
Expenses include equipment and the leasing of telephone lines. E-rate reimbursements are included in this item.

Building Discretionary Allocation62
Each building is allocated capital funds to cover incidental expenses that are not part of the long-range facilities plan. The allocation is \$8.05 per student based on projected enrollment.

Athletics63
This item is for additions and replacement of athletic equipment.

Textbook/Curriculum Adoption	64
These expenses are related to the district's curriculum review process.	
Music	65
These funds are used for additions and replacement of district-owned musical instruments.	
Media	66
Audiovisual equipment and application software are purchased based on the recommendation of the building technicians, media specialists, and principals with assistance from the Director of Media Services and Executive Director of Information Systems and Instructional Support. Media/library print books and electronic resources are purchased as recommended by building media specialists in collaboration with the Director of Media Services & the Executive Director of Information Systems and Instructional Support.	
Equipment Contingency Fund	67
Equipment that must be replaced immediately for continuity of instructional programs or for equipment essential for district operations is purchased when necessary from these funds. This item includes the leases and maintenance plans for district copiers.	
Technology Plan	68
The technology plan is attached and details the annual operating costs and planned acquisitions.	
Building Construction and Maintenance Plan	69
The building construction and maintenance plan is attached. It details the projected expenditures by building. This budget is also for the replacement of lawn maintenance and snow removal equipment.	
Deferred Maintenance	70
Deferred maintenance revenue is intended for repairs and maintenance of the physical plant. The district is currently using this revenue primarily for roof repairs and maintenance.	
Transportation Equipment.....	71
This allocation is used to purchase school buses or vans.	
Health and Safety Expenditures	73-79
The State Commissioner of Education has approved all of the expenditures included in this category. To be considered by the Commissioner for health and safety funding projects must be related to hazardous substance removal, fire and life safety code repairs, labor and industry regulated facility and equipment violations, or health, safety, and environmental management including indoor air quality management. MN Statute 123B.57 defines the health and safety program.	

MOORHEAD AREA PUBLIC SCHOOLS
Fiscal Year 2014 Revised Budget

	FY13	FY14	FY15	FY16	FY17	FY18
GENERAL FUND (01)	Actual	Revised	Projected	Projected	Projected	Projected
REVENUES						
1 Property Taxes	5,215,454	5,276,746	4,717,821	4,717,821	4,717,821	4,717,821
2 Local Sources	1,254,293	928,357	947,024	966,065	985,482	1,005,292
3 General Education Aid	38,519,429	40,366,644	44,067,316	44,503,089	44,503,089	44,503,089
4 Other State Aids	462,098	444,031	422,636	479,960	483,744	487,602
5 Special Education Aid	8,103,530	8,603,241	8,614,976	8,614,976	8,614,976	8,614,976
6 Federal Aids Grants	3,331,045	2,882,520	2,882,517	2,882,517	2,882,516	2,882,516
7 Education Jobs Fund (EduJobs)	-	-	-	-	-	-
8 Capital Outlay	2,092,602	2,061,881	2,146,218	2,146,702	2,147,198	2,147,704
9 Health & Safety	163,972	188,105	483,782	483,782	483,782	483,782
10 TOTAL REVENUES	59,142,423	60,751,525	64,282,290	64,794,912	64,818,607	64,842,782
EXPENDITURES						
11 Administration	3,535,528	3,904,130	3,906,880	3,996,790	4,088,920	4,183,310
12 Regular Instruction & Vocational	24,484,845	25,783,490	27,358,800	28,040,730	28,728,250	29,433,570
13 Special Services	13,958,352	14,317,830	14,651,470	14,993,560	15,344,330	15,704,010
14 Instructional Support	1,800,865	2,023,330	2,066,750	2,111,240	2,156,830	2,203,550
15 Pupil Support	1,456,470	1,554,910	1,591,500	1,629,020	1,667,490	1,706,950
16 Buildings & Grounds	3,975,835	4,197,380	4,331,840	4,471,630	4,616,960	4,768,121
17 Transportation	3,293,835	3,636,490	3,742,800	3,852,370	3,965,260	4,081,620
18 Capital Outlay	3,879,099	6,192,779	5,558,099	3,952,951	3,670,617	3,646,222
19 Health & Safety	204,117	105,000	401,576	105,000	105,000	105,000
20 TOTAL EXPENDITURES	56,588,946	61,715,338	63,609,715	63,153,291	64,343,658	65,832,353
21 REVENUES OVER (UNDER) EXPENDITURES						
22 Restricted	(1,826,642)	(4,047,793)	(3,329,675)	(1,427,467)	(1,144,637)	(1,119,736)
23 Unassigned	4,380,119	3,083,980	4,002,250	3,069,088	1,619,586	130,165
24 Restricted & Unassigned Combined	2,553,477	(963,813)	672,575	1,641,621	474,950	(989,571)
ENDING FUND BALANCE						
25 Restricted	839,337	(3,208,456)	(6,538,131)	(7,965,598)	(9,110,235)	(10,229,970)
26 Unassigned	12,323,353	15,407,333	19,409,583	22,478,671	24,098,258	24,228,423
27 Restricted & Unassigned Combined	13,162,690	12,198,877	12,871,452	14,513,074	14,988,023	13,998,453
28 Unassigned as % of Expenditures	23.47%	27.80%	33.67%	38.04%	39.79%	39.03%
29 Restricted & Unassigned as % of Total Expenditures	23.26%	19.77%	20.24%	22.98%	23.29%	21.26%
FOOD SERVICE (02)						
30 Revenues	2,430,732	2,676,033	2,728,393	2,781,804	2,836,285	2,891,856
31 Expenditures	2,523,603	2,692,439	2,765,954	3,010,923	2,892,917	2,967,371
32 REVENUES OVER (UNDER) EXPENDITURES	(92,871)	(16,406)	(37,561)	(229,119)	(56,632)	(75,515)
33 ENDING FUND BALANCE	663,772	647,366	609,805	380,686	324,054	248,539
COMMUNITY EDUCATION (04)						
34 Revenues	1,715,253	1,455,673	1,472,857	1,500,700	1,528,200	1,556,401
35 Expenditures	1,776,893	1,395,000	1,464,197	1,498,227	1,537,900	1,579,700
36 REVENUES OVER (UNDER) EXPENDITURES	(61,640)	60,673	8,660	2,473	(9,700)	(23,299)
37 ENDING FUND BALANCE	23,474	84,147	92,807	95,280	85,580	62,281

INDEPENDENT SCHOOL DISTRICT #152

GENERAL FUND (01)

	2012-2013 Actual	2013-2014 REVISED	2014-2015 PRELIMINARY	2015-2016 PROJECTED	2016-2017 PROJECTED	2017-2018 PROJECTED
Formula Allowance per Pupil Unit	5,224	5,302	5,831	5831	5831	5831
Enrollment (Nov. 2013 Projections)	5,557	5,737	5,852	6070	6200	6306
REVENUES:						
Line # General Fund						
1 Property taxes	5,215,454	5,276,746	4,717,821	4,717,821	4,717,821	4,717,821
2 Interest	-3,091	-5,000	-5,000	-5,000	-5,000	-5,000
3 Tuition & fees	395,016	371,873	379,310	386,897	394,634	402,526
4 Other local sources	862,368	561,484	572,714	584,168	595,848	607,765
5 General ed aid	38,519,429	40,366,644	44,067,316	44,503,089	44,503,089	44,503,089
6 Tax credits/Border City aid	262,347	262,216	237,185	290,800	290,800	290,800
7 Non public trans aid/state grants	199,751	181,815	185,451	189,160	192,944	196,802
8 Special ed aid and excess aid	8,103,530	8,603,241	8,614,976	8,614,976	8,614,976	8,614,976
9 Federal aids and grants	3,331,045	2,882,520	2,882,517	2,882,517	2,882,516	2,882,516
11 Total General Fund	56,885,849	58,501,539	61,652,290	62,164,428	62,187,627	62,211,296
Operating Capital						
12 Operating capital aid	724,478	729,914	935,884	935,884	935,884	935,884
13 Operating capital levy	566,067	585,972	455,121	455,121	455,121	455,121
14 Operating capital deferred maint levy	268,213	278,119	289,699	289,699	289,699	289,699
15 Operating capital deferred maint aid	66,722	67,756	67,756	67,756	67,756	67,756
16 Operating capital lease levy	419,903	376,395	373,558	373,558	373,558	373,558
17 Head Start rent	22,307	23,725	24,200	24,683	25,177	25,681
18 Sale of Equipment cars and rebates	24,912	-	-	-	-	-
19 Total Operating Capital	2,092,602	2,061,881	2,146,218	2,146,702	2,147,198	2,147,704
20 Health & Safety Levy	163,972	188,105	483,782	483,782	483,782	483,782
21 Total Health & Safety	163,972	188,105	483,782	483,782	483,782	483,782
22 Total Revenues	59,142,423	60,751,525	64,282,290	64,794,912	64,818,607	64,842,782
23 \$ CHANGE	3,398,224	1,609,102	3,530,765	512,621	23,695	24,175
24 % CHANGE	6.1%	2.7%	5.8%	0.8%	0.0%	0.0%
EXPENDITURES:						
25 Admin salaries	2,592,416	2,926,090	2,984,610	3,044,300	3,105,190	3,167,290
26 Admin fringe benefits	592,399	613,130	634,590	656,800	679,790	703,580
27 Admin supplies	26,994	20,760	20,760	20,760	20,760	20,760
28 Admin other	231,288	259,150	266,920	274,930	283,180	291,680
29 Instruct salaries (reg & voc)	17,213,069	18,281,430	19,669,060	20,062,440	20,463,690	20,872,960
30 Instruct fringe benefits	6,064,170	6,383,250	6,606,660	6,837,890	7,077,220	7,324,920
31 OPEB expense benefit credit	(847,584)	(941,190)	(1,021,170)	(1,009,430)	(1,009,430)	(1,009,430)
32 Instruct supplies	582,145	585,000	585,000	585,000	585,000	585,000
33 Instruct other	1,473,045	1,475,000	1,519,250	1,564,830	1,611,770	1,660,120
34 Spec ed salaries	10,232,358	10,437,010	10,645,750	10,858,670	11,075,840	11,297,360
35 Spec ed fringe benefits	2,912,386	3,014,320	3,119,820	3,229,010	3,342,030	3,459,000
36 Spec ed supplies	263,038	220,000	220,000	220,000	220,000	220,000
37 Spec ed other	550,570	646,500	665,900	685,880	706,460	727,650
38 Instruct support salaries	1,323,528	1,403,790	1,431,870	1,460,510	1,489,720	1,519,510
39 Instruct support fringe benefits	272,314	311,050	321,940	333,210	344,870	356,940
40 Instruct support supplies	102,342	160,260	160,260	160,260	160,260	160,260
41 Instruct support other	102,681	148,230	152,680	157,260	161,980	166,840
42 Pupil support salaries	1,071,665	1,134,680	1,157,370	1,180,520	1,204,130	1,228,210
43 Pupil support fringe benefits	304,218	330,820	342,400	354,380	366,780	379,620
44 Pupil support supplies	9,978	11,970	11,970	11,970	11,970	11,970
45 Pupil support other	70,609	77,440	79,760	82,150	84,610	87,150
46 Bldgs & grounds salaries	1,330,641	1,357,250	1,384,400	1,412,090	1,440,330	1,469,140
47 Bldgs & grounds fringe benefits	226,564	235,590	243,840	252,370	261,200	270,340
48 Bldgs & grounds energy exp	1,356,628	1,526,420	1,602,740	1,682,880	1,767,020	1,855,370
49 Bldgs & grounds supplies	316,314	320,000	320,000	320,000	320,000	320,000
50 Bldgs & grounds other	608,017	610,000	628,300	647,150	666,560	686,560
51 Transportation salaries	650,885	663,900	677,180	690,720	704,530	718,620
52 Transportation benefits	104,468	108,120	111,900	115,820	119,870	124,070
53 Transportation contracted services	2,372,922	2,694,370	2,775,200	2,858,460	2,944,210	3,032,540

	2012-2013 Actual	2013-2014 REVISED	2014-2015 PRELIMINARY	2015-2016 PROJECTED	2016-2017 PROJECTED	2017-2018 PROJECTED
54 Transportation supplies	165,337	166,000	174,300	183,020	192,170	201,780
55 Transportation other	223	4,100	4,220	4,350	4,480	4,610
56 Aid Anticipation Certificate	92,431	85,000	0	0	0	0
57 Property/liability insurance	137,671	148,120	152,560	157,140	161,850	166,710
58 Total General Expenditures	52,505,730	55,417,559	57,650,040	59,095,340	60,568,041	62,081,131
59 Op cap special assessments	119,679	206,000	212,180	218,550	225,110	231,860
60 Op cap leases	442,594	446,920	460,330	474,140	488,360	503,010
61 Op cap telephone/telecomm	86,876	90,000	92,700	95,480	98,340	101,290
62 Op cap bldg discretionary	57,771	45,000	45,000	45,000	45,001	45,002
63 Op cap athletics	10,613	12,450	12,820	13,200	13,600	14,010
64 Op cap textbooks	502,970	775,000	810,000	600,000	600,000	600,000
65 Op cap music	15,987	16,614	17,112	17,626	18,155	18,699
66 Op cap media	22,467	22,770	22,770	22,770	22,770	22,770
67 Op cap copier lease	99,985	131,130	135,060	139,110	143,280	147,580
68 Op cap technology plan	1,199,935	803,725	720,000	633,000	633,000	633,000
69 Op cap building const/maintenance plan	866,829	796,000	1,233,784	1,295,975	968,000	943,000
69a Op Cap implementation of facilities recommendations	0	2,000,000	1,500,000	0	0	0
70 Op Cap deferred maintenance	128,108	512,170	96,343	298,100	315,000	286,000
71 Op cap transportation equipment	325,284	335,000	200,000	100,000	100,000	100,000
72 Total Operating Cap Expenditures	3,879,099	6,192,779	5,558,099	3,952,951	3,670,617	3,646,222
73 347 - Health & Safety physical hazard	3,427	30,000	30,000	30,000	30,000	30,000
74 349 - Health & Safety hazardous subst	3,803	15,000	22,830	15,000	15,000	15,000
75 352 - Health & Safety envmt mgmt	67,744	25,000	38,746	25,000	25,000	25,000
76 358 - Health & Safety asbestos	114,472	5,000	5,000	5,000	5,000	5,000
77 363 - Health & Safety fire safety	14,671	15,000	15,000	15,000	15,000	15,000
78 366 - Health & Safety indoor air quality	-	15,000	290,000	15,000	15,000	15,000
79 Total Health & Safety Expenditures	204,117	105,000	401,576	105,000	105,000	105,000
80 TOTAL EXPENDITURES	56,588,946	61,715,338	63,609,715	63,153,291	64,343,658	65,832,353
81 \$ Change	2,917,124	5,126,392	1,894,377	(456,426)	1,190,367	1,488,696
82 % Change	5.44%	9.1%	3.1%	-0.7%	1.9%	2.3%
83 REV OVER EXP (EXP OVER REV)						
84 General Fund Restricted	(1,826,642)	(4,047,793)	(3,329,675)	(1,427,467)	(1,144,637)	(1,119,736)
85 General Fund Unassigned	4,380,119	3,083,980	4,002,250	3,069,088	1,619,586	130,165
86 BEGINNING FUND BALANCE						
87 General Fund Restricted:						
88 Operating Capital	201,329	189,051	(3,775,552)	(7,448,545)	(9,314,149)	(10,880,023)
89 Health & Safety	(283,335)	(323,480)	(240,375)	(158,169)	220,613	599,395
90 Safe Schools	24,972	130,457	130,457	130,457	130,457	130,457
91 Deferred Maintenance	636,482	843,309	677,014	938,126	997,481	1,039,936
92 Reserved for Prepaid	-	-	-	1	2	3
93 General Fund Restricted Total	579,448	839,337	(3,208,456)	(6,538,130)	(7,965,596)	(9,110,232)
94 General Fund Unassigned:						
95 General Fund Unassigned Total	10,029,767	12,323,353	15,407,333	19,409,583	22,478,671	24,098,258
96 ENDING FUND BALANCE						
97 General Fund Restricted:						
98 Operating Capital	189,051	(3,775,552)	(7,448,545)	(9,314,149)	(10,880,023)	(12,449,996)
99 Health & Safety	(323,480)	(240,375)	(158,169)	220,613	599,395	978,177
100 Severance Pay	-	-	-	-	-	-
101 Safe Schools	130,457	130,457	130,457	130,457	130,457	130,457
102 Deferred Maintenance	843,309	677,014	938,126	997,481	1,039,936	1,111,391
103 Reserved for Prepaid	-	-	-	-	-	1
104 General Fund Restricted Total	839,337	(3,208,456)	(6,538,131)	(7,965,598)	(9,110,235)	(10,229,970)
105 General Fund Unassigned:						
106 Unassigned	6,442,627	11,507,333	16,209,583	21,278,671	22,898,258	23,028,422
107 Committed--Severance Obligation	1,604,850	1,400,000	1,200,000	1,200,000	1,200,000	1,200,001
108 Nonspendable	188,376	-	-	-	-	-
109 Assigned--Health Insurance and Affordable Care Act	500,000	500,000	500,000	-	-	-
110 Assigned--Capital projects	2,000,000	2,000,000	1,500,000	-	-	-
111 Assigned--Tech acquisition & upgrades	400,000	-	-	-	-	-
112 Assigned--All day kindergarten	1,187,500	-	-	-	-	-
113 General Fund Unassigned Total	12,323,353	15,407,333	19,409,583	22,478,671	24,098,258	24,228,423
114 General Fund Restricted & Unassigned Combined	13,162,690	12,198,877	12,871,452	14,513,074	14,988,023	13,998,453
115 Unassigned (% of Unassigned Exp)	23.47%	27.80%	33.67%	38.04%	39.79%	39.03%
116 Unassigned & Restricted (% of Total Exp)	23.26%	19.77%	20.24%	22.98%	23.29%	21.26%

MULTI-YEAR CAPITAL PROJECTS PLANNING DOCUMENT

A		F	G	H	I	J
1	SENIOR HIGH	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
2	Gym Floor Refinish (new "M")	3,000	22,000	3,500	3,500	3,500
3	Wide area network expansion (security, exterior wifi access)	15,000				
4	Fitness equipment (weightroom, cardio room)	25,000	25,000	15,000		
5	Scoreboard, swimming pool	22,000				
6	Theater light board		10,000			
7	Fence replacement, softball field	10,250				
8	Marching band uniforms		50,000			
9	Drum line equipment	10,000				
10	Replace gymnasium sound system					
11	Track repair/maintenance (Facilities Recommendation #3)				35,000	
12	MHS artificial turf replacement (Facilities Recommendation #3)					
13	MHS greenspace upgrade		56,245			
14	Ongoing carpet/tile replacement	10,000		10,000		10,000
15	Repaint gymnasium					
16	Reduce points of entry, exterior signs, redesign entrances (security)					200,000
17	Key fob additional doors					
18	Pool drainage					
19	Tuckpointing			50,000		
20	Parking Lot Resurface				300,000	
21	Boiler replacement (study underway)					200,000
22	Bus parking area (south)					
23	Wall replacement - stairwell					
24	Chiller (glycol installation)					
25	Outreach door addition					
26	Exterior door replacement	5,000	5,000	5,000		
27	Locker repainting/replacement	10,000	10,000	10,000		
28	Locker room improvements		5,000	10,000		
29	Maintenance equipment					
30	Upgrade elevator			140,000		
31	Swimming pool ventilation system (Note: H&S 275,000)					
32	Air conditioning unit (server room)		58,940			
33	Roof maintenance/repair/replacement		22,365		100,000	115,000
34	TOTAL	\$ 110,250	\$ 264,550	\$ 243,500	\$ 438,500	\$ 528,500
35						
36	HORIZON MIDDLE SCHOOL	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
37	Gym Floor Refinish	3,500	3,500	3,500	3,500	3,500
38	Wall construction	5,000	15,000			
39	Cafeterium speakers	6,000				
40	Fitness equipment (weightroom, cardio equipment)	15,000	15,000	10,000		
41	Scoreboards (2), soccer fields	10,000				
42	Benches, concrete bus pickup/dropoff area					
43	Parking lot accessibility and safety			160,000		
44	Small gym floor - wood installation					100,000
45	Kiln repair/replacement		15,000			
46	Horizon drive through light fixture replacement		15,000	15,000	13,000	
47	Terrazzo polishing		15,000			
48	Lunch tables					
49	Maintenance equipment					
50	Athletic equipment (VB standards, FB/Soccer goals)		20,000			
51	Carpet Replacement					30,000
52	Sidewalk improvements (track accessibility)	5,000				20,000
53	Parking lot sealcoat/stripping	24,000	6,000		150,000	
54	Bleacher improvements					25,000
55	Running track maintenance/resurface			80,000		
56	Roof maintenance/repair/replacement					
57	TOTAL	\$68,500	104,500	\$268,500	\$166,500	\$178,500
58						
59	ROBERT ASP ELEMENTARY	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
60	Gym Floor Refinish	2,000	2,500	2,500	2,500	2,500
61	Cafeteria acoustic improvements	8,000				
62	Music classroom supplies	6,000	600			
63	All-day kindergarten room upgrades	60,000	10,000			
64	Parking lot sealcoat/stripping				25,000	
65	Resource room addition		10,100			
66	Building entry/interior office redesign	5,000				
67	Track Repair/Design					50,000
68	Playground fence					
69	Sewer Line maintenance		10,774			
70	Sidewalk/Curb repair		3,500			
71	Gymnasium air handling control					
72	Tuckpointing			30,000		
73	Playground improvements/upgrades			30,000		
74	Roof maintenance/repair/replacement	137,166			43,000	
75	TOTAL	\$ 218,166	\$ 37,474	\$ 62,500	\$ 70,500	\$ 52,500
76						
77	ELLEN HOPKINS ELEMENTARY	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
78	Gym Floor Refinish	3,000	3,500	3,500	3,500	3,500
79	Cafeteria acoustic improvements	8,000				
80	Music classroom supplies	6,000	600			
81	All-day kindergarten room upgrades	60,000				
82	Parking lot entry & sidewalk repair		165,000			
83	Track repair/redesign			250,000		
84	Parking lot sealcoat/stripping				25,000	
85	Resource Room addition		10,100			
86	Building entry/interior office redesign	5,000				
87	Gymnasium air handling control					
88	Playground improvements/upgrades			30,000		
89	Media center remodel		8,000			
90	Tuckpointing				40,000	
91	Roof maintenance/repair/replacement	350,003		225,600	115,000	
92	TOTAL	\$ 432,003	\$ 187,200	\$ 509,100	\$ 183,500	\$ 3,500
93						
94	S.G. REINERTSEN ELEMENTARY	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
95	Wall construction, additional 2nd grade enclosure splitting of room 10	5,000	30,000			
96	Additional classroom setup including technology		10,000			
97	Playground lighting (security)	3,000				

MULTI-YEAR CAPITAL PROJECTS PLANNING DOCUMENT

	A	F	G	H	I	J
98	Cleaning equipment	10,000				
99	Parking lot sealcoat/stripping			21,000		
100	Track Repair/Design				50,000	
101	Playground improvements/upgrades		30,000			
102	Parking Lot Resurface		25,000			75,000
103	2nd floor balcony railing		2,310			
104	Shelter belt	5,000				
105	Sidewalks/south side of building		6,565			15,000
106	Roof maintenance/repair/replacement					31,000
107	TOTAL	\$ 23,000	\$ 103,875	\$ 21,000	\$ 50,000	\$ 121,000
108						
109	PROBSTFIELD CENTER FOR EDUCATION	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
110	Room upgrades to accommodate Early Learning Center changes	10,000	10,000			
111	All-day kindergarten room upgrades	60,000	30,000	60,000		
112	Parking lot expansion	115,000				
113	Sidewalk improvements (handicapped accessibility)	10,000				
114	Music classroom supplies		2,300			
115	Playground improvements/upgrades			15,000	15,000	
116	Carpet replacement			30,000		
117	Bleacher Addition				19,000	
118	Maintenance equipment (carpet extractor)					
119	Building Automation Control (Asp, Hopkins, PCE)					
120	Lockdown notification strobes (Asp, SGR, Hopk, PCE)			30,000		
121	Storage expansion					
122	Sprinklers for remainder of building				50,000	
123	Kitchen remodel/upgrade			93,475		
124	Parking lot resurface					75,000
125	Tuckpointing Repair					35,000
126	Sidewalk repair/maintenance					15,000
127	Facilities Master Planning		100,000			
128	Roof maintenance/repair/replacement		48,978			115,000
129	TOTAL	\$ 195,000	\$ 191,278	\$ 228,475	\$ 84,000	\$ 125,000
130						
131	RED RIVER AREA LEARNING CENTER	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
132	Fire Marshal order					
133	West entry security improvements	3,550				
134	Sidewalk to north entrance	4,100				
135	Sink installation	1,800				
136	Lockdown strobes		10,000			
137	Fire proofing storage area, 1st floor	2,000				
138	TOTAL	\$ 11,250	\$ 10,000	\$ -	\$ -	\$ -
139						
140	MAINTENANCE BUILDING	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
141	Door Replacement					
142	Parking lot repair/resurfacing		50,000		50,000	
143	Building Siding				20,000	
144	Carpet Replacement			6,000		
145	Roof maintenance/repair/replacement			47,500	32,000	
146	TOTAL	\$ -	\$ 50,000	\$ 6,000	\$ 70,000	\$ -
147						
148	DISTRICTWIDE MAINTENANCE, EQUIPMENT, & VEHICLES	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
149	Roof maintenance/repairs	25,000	25,000	25,000	25,000	25,000
150	Lawncare equipment and snow removal equipment	50,000			20,000	
151	concrete work		5,850			
152	Maintenance equipment		95,400	20,000		20,000
153	Maintenance vehicles		40,000	35,000		
154	Security Entrances Upgrades			75,860		
155	Upgrade 2 way radio systems (emergency management)		40,000	35,000		
156	TOTAL	\$ 75,000	\$ 206,250	\$ 80,000	\$ 45,000	\$ 45,000
157						
158	UNDEDICATED CAPITAL	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
159	Undedicated	175,000	175,000	175,000	175,000	175,000
160	TOTAL	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000
161						
162						
163	BUILDING SUMMARY	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
164	Moorhead High School	110,250	264,550	243,500	438,500	528,500
165	Horizon Middle School	68,500	104,500	268,500	168,500	178,500
166	Robert Asp Elementary School	218,166	37,474	62,500	70,500	52,500
167	Ellen Hopkins Elementary School	432,003	187,200	509,100	183,500	3,500
168	S.G. Reinertsen Elementary School	23,000	103,875	21,000	50,000	121,000
169	Probstfield Center for Education	195,000	191,278	228,475	84,000	125,000
170	Red River Area Learning Center	11,250	10,000	-	-	-
171	Maintenance Building	-	50,000	6,000	70,000	-
172	Districtwide maintenance, equipment, and vehicles	75,000	206,250	80,000	45,000	45,000
173	Undedicated	175,000	175,000	175,000	175,000	175,000
174	TOTAL SUMMARY	\$ 1,308,169	\$ 1,330,127	\$ 1,594,075	\$ 1,283,000	\$ 1,229,000
175	Operating Capital	\$ 796,000	\$ 1,233,784	\$ 1,295,975	\$ 968,000	\$ 943,000
176	Deferred Maintenance	\$ 512,169	\$ 96,343	\$ 298,100	\$ 315,000	\$ 286,000
177						
178	HEALTH AND SAFETY*	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
179	347 - Physical Hazard Control	30,000	30,000	30,000	30,000	30,000
180	349 - Hazardous Substance Management	15,000	22,830	15,000	15,000	15,000
181	352 - Environmental, Health & Safety Management	25,000	38,746	25,000	25,000	25,000
182	358 - Asbestos (AHERA Compliance)	5,000	5,000	5,000	5,000	5,000
183	363 - Fire and Life Safety	15,000	15,000	15,000	15,000	15,000
184	366 - Indoor Air Quality	15,000	290,000	15,000	15,000	15,000
185	TOTAL	\$105,000	\$401,576	\$105,000	\$105,000	\$105,000
186						
188	* Health and Safety projects will be added as needed. Levy authority to cover these projects is granted by the Minnesota Department of Education.					
189						
190	Note: This is a planning document only. Projects will be considered annually as needed, and this plan will be adjusted accordingly.					

TECHNOLOGY PLAN

Annual Operations		12/13	13/14	14/15	15/16	16/17	17/18
Infrastructure							
	WAN – Fiber Optics Lease	24,720	24,720	24,720	24,720	24,720	24,720
	Miscellaneous Electrical Upgrades	2,266	2,266	2,266	2,266	2,266	2,266
	Cabling – Misc. District wide	12,360	12,360	12,360	12,360	12,360	12,360
		<u>39,346</u>	<u>39,346</u>	<u>39,346</u>	<u>39,346</u>	<u>39,346</u>	<u>39,346</u>
Hardware							
	Telephone System Maintenance	3,605	22,000	22,000	22,000	22,000	22,000
	Cellular Communication	3,193	3,193	3,193	3,193	3,193	3,193
		<u>6,798</u>	<u>25,193</u>	<u>25,193</u>	<u>25,193</u>	<u>25,193</u>	<u>25,193</u>
Maintenance Agreements							
	Software/Support Agreement	4,944	4,944	4,944	4,944	4,944	4,944
	Internet Bandwidth (minus E-Rate)	7,868	7,868	7,868	7,868	7,868	7,868
	Region I Software/Support Agreement	50,000	50,000	50,000	50,000	50,000	50,000
		<u>62,811</u>	<u>62,811</u>	<u>62,811</u>	<u>62,811</u>	<u>62,811</u>	<u>62,811</u>
Department Operations							
	General Supplies (Subscriptions, tools, et	2,369	2,369	2,369	2,369	2,369	2,369
	Security/Clock/Paging/RF support	8,446	8,446	8,446	8,446	8,446	8,446
	CD-R's & Other Media	2,060	2,060	2,060	2,060	2,060	2,060
	Backup Archival Tapes	1,339	1,339	1,339	1,339	1,339	1,339
		<u>14,214</u>	<u>14,214</u>	<u>14,214</u>	<u>14,214</u>	<u>14,214</u>	<u>14,214</u>
Software Subscriptions							
	AntiVirus	721	721	721	721	721	721
	Group Calendaring/Scheduling	2,884	2,884	2,884	2,884	2,884	2,884
	SSL Certificates	721	721	721	721	721	721
	AppleWorks/iWorks	1,597	1,597	1,597	1,597	1,597	1,597
	Email	4,120	4,120	4,120	4,120	4,120	4,120
	Web Filtering	18,540	18,540	18,540	18,540	18,540	18,540
	SENDIT membership	1,236	1,236	1,236	1,236	1,236	1,236
	Student Management Agreement	22,660	22,660	22,660	22,660	22,660	22,660
	Network operating system upgrade	4,244	4,244	4,244	4,244	4,244	4,244
	Power School/SchoolNet	65,000	75,000	75,000	75,000	75,000	75,000
	Haiku		30,000	30,000	30,000	30,000	30,000
	InfoSnap		15,000	15,000	15,000	15,000	15,000
	All Day K Implementation		85,000				
		<u>121,722</u>	<u>261,722</u>	<u>176,722</u>	<u>176,722</u>	<u>176,722</u>	<u>176,722</u>
Staff Development							
	Local training classes	16,480	16,480	16,480	16,480	16,480	16,480
	Operations specialized training	9,255	9,258	9,258	9,258	9,258	9,258
	Intern Help (Salary)	8,402	8,400	9,675	9,675	9,675	9,675
		<u>34,137</u>	<u>34,138</u>	<u>35,413</u>	<u>35,413</u>	<u>35,413</u>	<u>35,413</u>
	Subtotal Operational Expenditures	<u>279,029</u>	<u>437,425</u>	<u>353,700</u>	<u>353,700</u>	<u>353,700</u>	<u>353,700</u>
Technology Acquisitions							
Infrastructure							
	WAN – Video Network/TV & Web Studio	10,300	10,300	10,300	10,300	10,300	10,300
	WAN – Expansion/Upgrade PBX Upgrad	500,000	30,000	30,000	30,000	30,000	30,000
	Security CCTV/Keyfob	75,000	125,000	125,000	0	0	0
		<u>585,300</u>	<u>165,300</u>	<u>165,300</u>	<u>40,300</u>	<u>40,300</u>	<u>40,300</u>
Hardware							

TECHNOLOGY PLAN

Auditorium Operations(Lights/Sound)	2,500	2,500	2,500	2,500	2,500	2,500
RAM/CPU Upgrades	500	500	500	500	500	500
TV/LCD Projection System/Projection Sci	25,000	15,000	15,000	15,000	15,000	15,000
Computing Workstations	402,000	125,000	125,000	163,500	163,500	163,500
Network Printers	3,000	3,000	3,000	3,000	3,000	3,000
Peripheral Add-ons	6,500	5,000	5,000	5,000	5,000	5,000
Data Servers/upgrades	5,000	5,000	5,000	5,000	5,000	5,000
Emerging Technologies	5,000	5,000	5,000	5,000	5,000	5,000
	<u>449,500</u>	<u>161,000</u>	<u>161,000</u>	<u>199,500</u>	<u>199,500</u>	<u>199,500</u>
Software						
GoogleEDU	35,000	10,000	10,000	10,000	10,000	10,000
New/Curriculum Contingency	25,000	25,000	25,000	25,000	25,000	25,000
	<u>60,000</u>	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>
Staff Development						
Specialized Training—New Technologies	5,000	5,000	5,000	5,000	5,000	5,001
	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,001</u>
Subtotal Technology Acquisitions	1,099,800	366,300	366,300	279,800	279,800	279,801
Subtotal Operational Expenditures	<u>279,029</u>	<u>437,425</u>	<u>353,700</u>	<u>353,700</u>	<u>353,700</u>	<u>353,700</u>
TOTAL TECHNOLOGY PLAN	1,378,829	803,725	720,000	633,500	633,500	633,500

2014-15
Preliminary Staffing Plan
(March 24, 2014)

LICENSED STAFF	2012-2013 Actual	2013-2014 Actual	2014-2015 Prelim	2014-2015 Prelim Inc (Dec) Over Prior Year
Elementary (K-5)	95.10	113.55	116.55	3.00
Middle School (6-8)	52.84	54.32	54.32	0.00
High School (9-12)	63.00	68.16	68.16	0.00
Alternative Education	9.62	7.67	8.68	1.00
Special Education*	105.81	108.51	111.51	3.00
English Learners (EL)	7.00	7.75	8.80	1.05
federal programs, grants or other sources**	17.03	17.35	17.00	(0.35)
Fitness	7.00	9.60	9.60	0.00
Elementary Music	7.00	6.26	7.86	1.60
Elementary Art	3.00	3.00	3.00	0.00
Music (6-12)	7.83	8.33	8.16	(0.17)
Talented	3.00	3.00	4.60	1.50
Media Specialists	2.00	2.00	2.00	0.00
Counselors	11.00	11.00	12.40	1.40
School Nurses	1.62	1.62	2.63	1.00
Total Licensed Teaching Staff	392.84	422.12	435.27	13.03
Administrators)	13.00	13.00	13.00	0.00
Supervisory**	9.00	11.00	11.00	0.00
Staff	22.00	24.00	24.00	0.00
Admin/Supervisory)	414.84	446.12	459.27	13.03
NON-LICENSED STAFF				
Administrative	1.00	1.00	1.00	
Supervisory	6.00	6.00	6.00	
Paraprofessionals/Security***	151.87	151.87	148.87	(3.00)
Non-Aligned/TCI	26.94	27.44	27.44	1.00
Assistants	43.86	43.86	44.36	0.50
Custodial	33.99	33.99	33.99	
Federal Programs/Grants**	5.52	5.52	5.52	
Total Non-Licensed Staff	269.18	269.68	267.18	(1.50)
TOTAL Additions				11.53

*Includes positions filled by purchased services.

**Title I, II, V additional grant positions. The total FTE may fluctuate due to funding.

***Includes all paraprofessionals funded through tuition, special and general education.

Targeted Student-to-Teacher Ratios & Average Class Size

Targeted Student-to-Teacher Ratios								
	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2013-2014
Elem K-3	25:1	25:1	25:1	25:1	24:1	24:1	24:1	24:1
Elem 4-5	29:1	29:1	29:1	29:1	27:1	27:1	27:1	27:1
Middle School (Core)	30:1	30:1	33:1	33:1	30:1	30:1	30:1	30:1
High School (Core)	30:1	30:1	36:1	36:1	30:1	30:1	30:1	30:1

Secondary staffing for elective classes will require a minimum student enrollment of 20.

Core Classes include English/Language Arts, Mathematics, Science, Social Studies.

Average Class Size								
	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	Projected 2014-2015
	Average Class Size	Average Class Size	Average Class Size	Average Class Size	Average Class Size	Average Class Size	Average Class Size	Average Class Size
Kindergarten	22	22	23	22	23	22	23	22.6
Grade 1	24	24	24	23	25	25	23	24.4
Grade 2	23	24	25	26	24	25	26	24.8
Grade 3	26	25	29	25	26	25	27	24.3
Grade 4	25	27	27	27	26	25	26	26.3
Grade 5	26	29	29	28	27	26	27	28.3
Grade 6 (Core)	27	29	33	33	25	27	28	26.0
Grade 7 (Core)	30	27	33	33	26	25	29	26.1
Grade 8 (Core)	27	31	31	33	26	26	20	27.4
District Average K-3	24	24	25	24	24	24	25	24.0
District Average 4-5	26	28	28	28	27	26	27	27.3
District Average K-5	23	25	26	25	27	25	25	25.1
District Average 6-8	28	29	32	33	27	26	25	26.5

The average class size is based on November 1 enrollment projections.

Presented to the Moorhead Area School Board on March 24, 2014

MOORHEAD AREA PUBLIC SCHOOLS
NOVEMBER 2014 ENROLLMENT PROJECTIONS
 (Weighted Average Method)

GRADE	ACTUAL NOVEMBER 1 ENROLLMENT										PROJECTED ENROLLMENT						Variance Between Actual and Projected
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	November 2013 Projection for 2014-15					
Kindergarten	397	417	387	429	483	494	494	475	475	475	475	494	494	0			
Grade 1	405	402	432	405	441	490	523	523	502	502	502	490	490	0			
Grade 2	428	407	421	427	413	434	496	529	509	509	509	434	434	0			
Grade 3	398	440	396	421	437	433	440	503	536	536	515	433	433	0			
Grade 4	417	391	446	405	418	433	440	447	511	545	545	433	433	0			
Grade 5	381	417	392	444	407	418	438	445	452	517	551	418	418	0			
Grade 6	401	397	435	400	445	414	419	439	447	454	519	414	414	0			
Grade 7	377	405	420	417	402	450	430	435	456	464	471	450	450	0			
Grade 8	429	384	413	422	438	402	446	426	431	452	459	402	402	0			
Grade 9	399	446	397	414	425	453	414	459	439	444	466	453	453	0			
Grade 10	445	395	442	406	422	431	457	418	464	443	449	431	431	0			
Grade 11	482	419	383	422	398	407	428	454	415	460	440	407	407	0			
Grade 12	406	476	424	383	427	389	398	419	444	406	450	389	389	0			
Grades K-5	2426	2474	2474	2531	2599	2702	2831	2922	3006	3084	3098	2697	2697	5			
Grades 6-8	1207	1186	1268	1239	1285	1266	1295	1300	1334	1369	1449	1280	1280	-14			
Grades 6-12	2939	2922	2914	2864	2957	2946	2993	3051	3096	3123	3254	2961	2961	-15			
Grades 9-12	1732	1736	1646	1625	1672	1680	1698	1750	1762	1754	1805	1681	1681	-1			
Grades K-12	5365	5396	5388	5395	5556	5648	5823	5972	6102	6208	6351	5658	5658	-10			
+/- Prior Year	-74	31	-8	7	161	92	175	149	130	106	144						
% +/-	-1.38%	0.58%	-0.15%	0.13%	2.98%	1.66%	3.10%	2.56%	2.17%	1.73%	2.32%						

VEHICLE INVENTORY

ID #	Camera Equipped	Vehicle Type	Model Year	MFG Date	Chassis	Body	Fuel Type	VIN #	Seating Capacity	Miles as of 8/23/2014	Type III Replacement		Purchase Price
											Special Equipment	Scheduled Replacement	
93	No	SCHOOL BUS	1993	MMYYYY	IHC	THOMAS	DIESEL	1HVBDBH3K3K62173	76	122,262	2005	\$53,485	Replace 2014
87	No	SCHOOL BUS	1996	MMYYYY	IHC	THOMAS	DIESEL	1HVBBAE2TH318513	77	147,929	2008	\$56,575	Maintain as spare bus
89	No	SCHOOL BUS	1996	MMYYYY	IHC	THOMAS	DIESEL	1HVBBAE2TH318512	77	152,178	2008	\$56,575	Maintain as spare bus
83	No	SCHOOL BUS	1998	MMYYYY	IHC	Blue Bird	DIESEL	1HVBBAE2TH318512	30	147,762	2010	\$59,104	Replace 2015
84	No	SCHOOL BUS	1998	MMYYYY	IHC	Blue Bird	DIESEL	1HVBBAE2TH318512	31	186,557	2010	\$59,104	Replace 2015
		Type III (out of service)	2000		DODGE	Durango	3ASOLINE	1D4GP24F3B359925	7	118,713	2010	\$12,995	Out of School Bus Service January 2012
71	Seon	SCHOOL BUS	2001	MMYYYY	GMC	Blue Bird	DIESEL	1GDL1T1C5LJ504859	77	187,023	2013	\$54,692	Replace 2018
72	No	SCHOOL BUS	2001	MMYYYY	GMC	Blue Bird	DIESEL	1GDL1T1C5LJ504859	77	165,590	2013	\$54,692	Replace 2018
73	Seon	SCHOOL BUS	2004	MMYYYY	IHC	Blue Bird	DIESEL	1HVBBAE2TH318512	77	107,820	2016	\$60,289	
74	Seon	SCHOOL BUS	2004	MMYYYY	IHC	Blue Bird	DIESEL	1HVBBAE2TH318512	77	115,903	2016	\$60,289	
DS-106	No	Type III	2006		DODGE	Blue Caravan	3ASOLINE	1D4GP24F3B359925	7	133,303	2016	\$60,490	
75	Seon	SCHOOL BUS	2006	MMYYYY	IC Bus	IC Bus	DIESEL	4DR8LUAAP3B239345	77	154,517	2016	\$25,450	
70	Rel	SCHOOL BUS	2013	12/1/2013	IC Bus	IC Bus	DIESEL	4DR8LUAAP3B239345	77	28445	2028	\$83,531	In service Fall 2012
78	Rel	SCHOOL BUS	2013	12/1/2013	IC Bus	IC Bus	DIESEL	4DR8LUAAP3B239345	77	30560	2028	\$86,762	In service Fall 2012
79	Rel	SCHOOL BUS	2013	12/1/2013	IC Bus	IC Bus	DIESEL	4DR8LUAAP3B239345	77	27308	2028	\$86,762	In service Fall 2012
86	Seon	SCHOOL BUS	2006	MMYYYY	IC Bus	IC Bus	DIESEL	4DR8LUAAP3B239345	47	128067	2018	\$73,437	
76	Seon	SCHOOL BUS	2007	MMYYYY	IC Bus	IC Bus	DIESEL	4DR8LUAAP3B239345	77	106328	2019	\$97,038	
88	Seon	SCHOOL BUS	2007	MMYYYY	IC Bus	IC Bus	DIESEL	4DR8LUAAP3B239345	45	114282	2019	\$74,038	
77	Seon	SCHOOL BUS	2008	MMYYYY	IC Bus	IC Bus	DIESEL	4DR8LUAAP3B239345	77	93707	2020	\$70,622	
06-105	No	Type III	2008		DODGE	Li Blue - Caravan	3ASOLINE	1D4GP24F3B359925	7	86206	2018	\$16,769	Mandatory replacement 2018
12-107	No	Type III	2012		DODGE	Copper - Caravan	3ASOLINE	2C4RDGBG1CR281525	289	35239	2024	\$22,399	Mandatory replacement 2024
12-108	No	Type III	2012		DODGE	Shacoal - Caravan	3ASOLINE	2C4RDGBG1CR281524	287	34283	2024	\$22,399	Mandatory replacement 2024
81	Seon	SCHOOL BUS	2015	12/1/2013	IC Bus	THOMAS	DIESEL	4U2ABRDT8FCFW9580	50	7904	11/27/2028	\$96,552	In service January 2014
82	Seon	SCHOOL BUS	2015	12/1/2013	IC Bus	THOMAS	DIESEL	4U2ABRDT8FCFW9581	50	11250	11/27/2028	\$96,552	In service January 2014
										244290			

II. FOOD SERVICE

INTRODUCTION

This fund must be established in a district that maintains a food service program for pupils. Food service includes those activities which have as their purpose the preparation and service of milk, meals, and snacks in connection with school and community service activities.

Revenues and expenditures for Food Service activities are recorded in this fund. Eligible expenditures include application processing, meal accountability, food preparation, meal service, and kitchen custodial service.

If revenues exceed expenditures, the resultant positive fund balance may not be transferred to the General Fund. If a deficit occurs, permanent transfers should be made from the General Fund to the Food Service Fund as of the end of the fiscal year.

Basic Assumptions

Prices used to develop revenue projections were as follows:

Category	2013-14 Prices	2014-15 Prices
Milk	.40	.40
Breakfast	1.00	1.00
Elem Lunch	2.00	2.10
Middle S/HS Lunch	2.15	2.25
Adult Lunch	3.25	3.25
<i>Note: Price increases from 2013-14 and 2014-15 are due to a Federal requirement for a 2014-15 weighted average price of \$2.15</i>		

Reimbursements

The per meal reimbursement from the state (lunch and breakfast) will remain neutral.

The per meal reimbursement for commodities will increase by .0275.

The per meal federal reimbursement (cash) for paid meals will increase by .06

The per meal federal reimbursement (cash) for free and reduced meals will increase yearly by .03 per breakfast, .05 per lunch, and .02 for snacks.

2013-14 Reimbursements (2014-15 figures will be adjusted when figures are released in July)

State Reimbursement:

\$.125 All lunch
\$.55 Paid breakfast
\$.30 Reduced breakfast

Commodities Reimbursement (Food Distribution Program):

\$.2325 Each meal (lunch)

Federal Reimbursement:

\$.34 Paid lunch
\$2.31 Reduced lunch
\$2.71 Free lunch
\$.28 Paid breakfast
\$1.58 Reduced breakfast
\$1.58 Free breakfast
\$.07 Paid Snack
\$.40 Reduced Snack
\$.80 Free Snack

K-Milk Reimbursement:

\$.20 Milk - State

FUND BALANCE DEFINITIONS

Line #

Miscellaneous Local Revenue 2
Catered meals (lunch) to Head Start program at Probstfield.

Purchased Services 15
Costs include supervision, administrative services, repairs and maintenance, printing/publications, travel/professional development, consulting fees, operation : maintenance.

Food Costs (USDA Commodities) 16
Based on the number of reimbursable student meals (lunch only) that were served the previous school year.

Fund Balance Projections 26
Use of Food Service funds to pay for capital outlay expenditures will decrease the fund balance. Funding for capital outlay is received only from paid meal revenue (no contribution is received from free or reduced price meals). Decreases in the fund balance will result in a price increase.

INDEPENDENT SCHOOL DISTRICT #152
FOOD SERVICE FUND (02)

	2012-2013 ACTUAL	2013-2014 REVISED	2014-2015 PRELIMINARY	2015-2016 PROJECTED	2016-2017 PROJECTED	2017-2018 PROJECTED
REVENUES:						
<i>Line #</i> Other local and county sources:						
1 Interest	0	0	0	0	0	0
2 Miscellaneous local revenues	4,136	430	440	450	460	470
3 Subtotal other sources	<u>4,136</u>	<u>430</u>	<u>440</u>	<u>450</u>	<u>460</u>	<u>470</u>
State sources:						
4 Lunch/Breakfast program aid	130,541	155,630	158,740	161,910	165,150	168,450
Federal sources:						
5 Lunch program aid	1,092,982	1,134,200	1,156,880	1,180,020	1,203,620	1,227,690
6 Food distribution program	61,774	116,820	119,160	121,540	123,970	126,450
7 Summer Food Program	22,451	57,833	57,833	57,834	57,835	57,836
8 Subtotal federal sources	<u>1,177,207</u>	<u>1,308,853</u>	<u>1,333,873</u>	<u>1,359,394</u>	<u>1,385,425</u>	<u>1,411,976</u>
9 Sale of Lunches	1,118,848	1,211,120	1,235,340	1,260,050	1,285,250	1,310,960
10 TOTAL REVENUES	<u>2,430,732</u>	<u>2,676,033</u>	<u>2,728,393</u>	<u>2,781,804</u>	<u>2,836,285</u>	<u>2,891,856</u>
11 \$ CHANGE	65,550	245,301	52,360	53,411	54,481	55,571
12 % CHANGE	-2.63%	10.09%	1.96%	1.96%	1.96%	1.96%
EXPENDITURES:						
Pupil support services:						
13 Salaries and wages	578,700	559,583	576,370	593,661	611,471	629,815
14 Employee benefits	92,301	83,861	86,376	88,968	91,637	94,386
15 Purchased services	335,097	347,029	357,439	368,163	379,208	390,584
16 Food costs-USDA commodities	61,774	104,519	107,655	110,884	114,211	117,637
17 Food costs, milk and supplies	1,366,557	1,460,850	1,504,676	1,549,816	1,596,310	1,644,200
18 Equipment/Construction	65,216	53,045	54,636	20,000	20,000	10,000
19 PCE kitchen expansion	0	0	0	200,000	0	0
19 Other expenditures	7,049	20,358	20,969	21,598	22,246	22,913
20 Summer Food Program	16,909	63,196	57,833	57,834	57,835	57,836
21 TOTAL EXPENDITURES	<u>2,523,603</u>	<u>2,692,440</u>	<u>2,765,954</u>	<u>3,010,923</u>	<u>2,892,917</u>	<u>2,967,371</u>
22 \$ CHANGE	141,262	168,836	31,175	244,969	(118,006)	74,453
23 % CHANGE	5.93%	6.69%	1.14%	8.86%	-3.92%	2.57%
24 REV OVER EXP (EXP OVER REV)	(92,871)	(16,407)	(37,561)	(229,119)	(56,632)	(75,515)
25 BEGINNING FUND BALANCE	756,643	663,772	647,366	609,805	380,685	324,053
26 ENDING FUND BALANCE	<u>\$663,772</u>	<u>\$647,366</u>	<u>\$609,805</u>	<u>\$380,685</u>	<u>\$324,053</u>	<u>\$248,539</u>
27 Fund Balance as a % of Expenditures	26.30%	24.04%	22.05%	12.64%	11.20%	8.38%
28 Fund Balance Limit (1/3 of annual exp)	841,201	897,480	921,985	1,003,641	964,306	989,124

ANALYSIS OF PARTICIPATION (REIMBURSABLE MEALS)

2008-09	ADP	ADA	HS	MS	ASP	HOP	SGR	TOTAL
SEPTEMBER	3395		28.0	95.5	95.1	91.7	95.3	72.2
OCTOBER	3408		30.6	95.4	95.0	93.0	96.9	73.5
NOVEMBER	3400		29.9	96.4	95.7	94.1	97.0	73.9
DECEMBER	3381		30.5	96.0	95.2	93.1	96.3	73.8
JANUARY	3355		30.9	94.2	94.6	93.1	95.7	73.5
FEBRUARY	3379		32.4	94.8	94.6	92.5	94.6	74.1
MARCH	3255		28.3	88.6	93.2	94.1	94.4	71.4
APRIL	3438		31.5	95.9	97.0	96.0	97.6	75.5
MAY/JUNE	3183		28.3	92.5	86.4	88.7	89.6	70.0
Total	3355							73.1

2009-10	ADP	ADA	HS	MS	ASP	HOP	SGR	TOTAL
SEPTEMBER	3569	4949	33.3	99.9	85.7	84.5	86.5	78.0
OCTOBER	3452	5044	34.3	88.7	80.2	77.9	82.1	72.6
NOVEMBER	3551	5049	34.2	94.7	81.5	80.6	82.7	74.7
DECEMBER	3590	5073	35.0	94.7	82.6	81.2	82.5	75.2
JANUARY	3582	5055	33.9	95.5	86.2	80.4	81.9	75.6
FEBRUARY	3563	5046	35.6	94.5	82.9	79.2	82.2	74.9
MARCH	3515	5011	33.8	95.4	81.7	79.0	82.2	74.4
APRIL	3378	5062	31.8	81.2	82.6	80.0	82.4	71.6
MAY/JUNE	3211	5052	32.5	78.5	78.1	76.7	73.0	67.8
Total	3490							73.9

2010-11	ADP	ADA	HS	MS	ASP	HOP	SGR	TOTAL
SEPTEMBER	3540	5077	37.2	88.0	81.0	76.5	80.8	72.7
OCTOBER	3321	5067	35.4	81.5	75.0	73.9	77.5	68.7
NOVEMBER	3518	4975	38.0	85.9	82.0	79.2	83.4	73.7
DECEMBER	3460	4943	37.7	85.9	82.0	79.6	82.4	73.5
JANUARY	3455	4939	38.0	85.4	81.9	80.3	82.1	73.5
FEBRUARY	3414	4878	37.0	86.3	80.8	80.1	83.2	73.5
MARCH	3350	5035	34.9	84.8	73.6	73.7	78.9	69.2
APRIL	3397	4850	34.6	85.7	81.2	82.8	85.9	74.0
MAY/JUNE	3269	5111	33.1	88.1	87.3	73.7	79.7	72.4
Total	3414							72.4

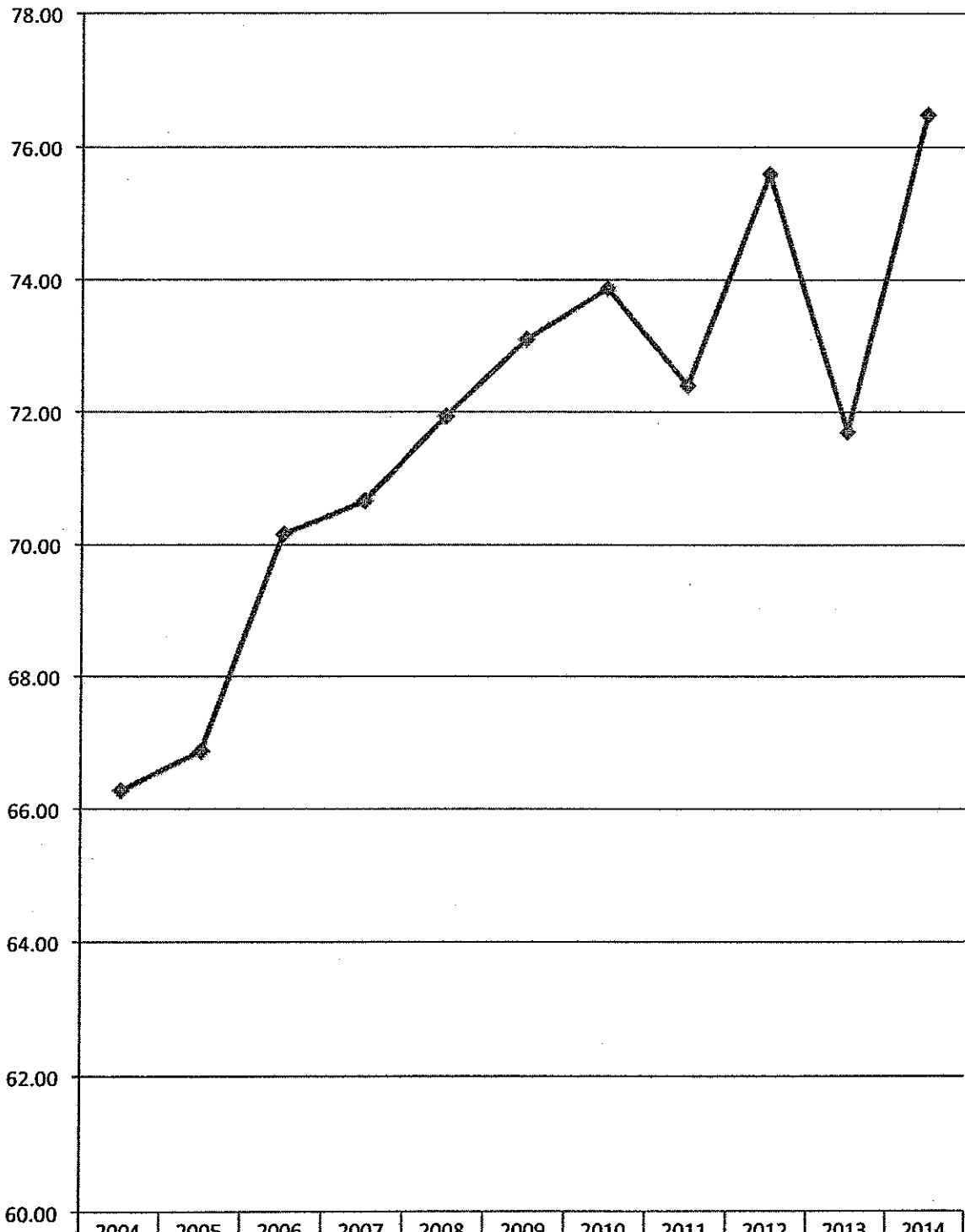
2011-12	ADP	ADA	HS	MS	ASP	HOP	SGR	TOTAL
SEPTEMBER	3680	5200	42.2	86.5	81.0	82.3	78.9	74.2
OCTOBER	3684	5190	44.1	84.4	82.7	82.0	82.9	75.2
NOVEMBER	3670	5007	38.0	83.7	87.0	84.6	87.6	76.2
DECEMBER	3596	5023	39.7	83.9	85.9	84.8	82.4	75.3
JANUARY	3626	4993	41.9	84.8	86.2	84.7	87.3	77.0
FEBRUARY	3452	4818	39.1	85.6	87.1	85.4	86.8	76.8
MARCH	3585	4976	39.5	85.6	86.7	84.9	86.0	76.5
APRIL	3594	4983	39.9	84.1	87.3	85.9	86.9	76.8
MAY/JUNE	3353	4963	35.4	80.8	79.0	82.2	82.0	72.4
Total	3582							75.6

2012-13	ADP	ADA	HS	MS	ASP	HOP	SGR	TOTAL
SEPTEMBER	3690	5354	42.2	65.3	79.9	80.0	78.6	69.2
OCTOBER	3645	5129	44.1	81.3	82.2	81.4	78.0	73.4
NOVEMBER	3438	5044	40.4	74.8	83.0	82.4	83.2	72.8
DECEMBER	3524	5324	38.3	78.3	80.9	82.1	82.9	72.5
JANUARY	3608	5171	41.7	78.5	81.2	81.2	85.5	73.6
FEBRUARY	3539	5164	40.0	75.0	81.0	83.1	81.8	72.2
MARCH	3721	5487	39.0	76.7	81.5	81.6	80.5	71.9
APRIL	3702	5335	39.4	77.8	81.2	87.5	83.0	73.8
MAY/JUNE	3207	5154	36.6	72.6	74.0	75.3	70.2	65.7
Total	3564							71.67

2013-14	ADP	ADA	HS	MS	ASP	HOP	SGR	PCE	TOTAL
SEPTEMBER	3872	5392	43.9	79.1	86.3	82.7	86.4	74.8	75.5
OCTOBER	3948	5400	55.4	73.7	86.0	84.6	81.9	76.0	76.3
NOVEMBER	3847	5376	42.3	77.5	89.5	84.8	85.7	80.3	76.7
DECEMBER	3846	5332	41.9	79.2	88.3	85.5	88.0	83.3	77.7
JANUARY	3797	5312	42.6	75.5	89.1	84.7	88.4	81.7	77.0
FEBRUARY	3799	5312	40.7	76.5	89.6	84.9	88.6	83.6	77.3
MARCH	3711	5254	40.7	74.9	88.8	84.6	88.2	82.7	76.7
APRIL	3786	5308	39.5	77.6	88.4	85.5	88.0	84.5	77.3
MAY/JUNE	3550	5302	37.3	72.5	84.3	82.0	82.8	84.4	73.9
TOTAL	34156		42.7	76.3	87.8	86.4	74.8	75.5	76.48

FORMULA ADP= ALL MEALS DIVIDED BY # OF DAYS IN MONTH
 ADA = TOTAL ADA OF ALL SCHOOLS
 HS/MS/ASP/HOP/SGR = TOTAL LUNCHES DIVIDED
 BY # OF DAYS DIVIDED BY ADA OF THAT SCHOOL

SCHOOL LUNCH PARTICIPATION (%)



	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
% Participation	66.28	66.88	70.16	70.66	71.94	73.10	73.87	72.40	75.60	71.70	76.48

IV. COMMUNITY SERVICE

INTRODUCTION

According to the 2010 census, the district's population is 42,969. This figure has been adjusted periodically by our state demographer. The current 2012 estimate for Moorhead Area Public Schools is 43,760 representing an increase of 791 over last year's figure. The Early Childhood census is an average based on the number of students entering kindergarten in the previous five years. For fiscal year 2015 and later, the EFCE allowance will be increased from \$120 to \$134.11 per child based on the early childhood census.

REVENUE

Line #

General Community Service 1

General Community Education revenue is based on district population. According to the 2012 census, the district's population is 43,760. For 2014-2015, the multiplier per capita is \$5.42.

Fees 2

Choices 4

Disabled adult funding is based on a grant from the state and local levy authority. There has been no increase since 1990-91. Fees collected help to offset class and activity costs. A state grant, local levy, and program fees support the program.

Adult Basic Education 6

The state and Federal grants are applied for annually. ABE is the only program in Community Education that receives Federal funds. In recent years we have written and received grant opportunities, as well we have sub-contracted with other groups. Enrollment in ABE continues to grow.

Interest 7

Early Childhood Family Education 8

The ECFE state grant and local levy are based on the number of children in the district age 0-4. The population high was 2,323 in 1994-95. The low count in November 2008 was 1,985. Currently, we are at 2,190 for our 0-4 population census. The formula has been at \$120 for the past five years.

School Readiness..... 10

Kindergarten Readiness receives funding from the Minnesota Department of Education based on the amount of dollars allocated by the state and the number of programs that apply for funds. The local funding formula is based on population and K-12 free/reduced lunch numbers.

Kinder Plus (K+) 13

In 2009-2010, the district added K+ for parents who wanted to have their kindergarteners enrolled in an educational opportunity for the entire school day. With the addition of all-day kindergarten in 2013-2014, K+ was discontinued.

Other 14

This category includes early childhood screening, non-public school funds and grants. The district receives between \$30-\$50 from the Minnesota Department of Education for each preschooler who is screened. Revenues are based on actual expenditures, as this is a reimbursable program. Non-public student count includes St. Joseph's, Park Christian, and home-schooled students.

EXPENDITURES

Line #

General Community Service 18

Costs associated with the administration and support services for general Community Education programs are included. Community Education and district marketing costs are included. Expenses for Service Learning, after-school enrichment, summer camps and adult enrichment are also included.

Choices 20

Costs related to programs for adults with disabilities and programs that assist adults in their participation in regular community offerings are included.

Adult Basic Education 21

Costs related to the operation of the Adult Basic Education program including licensed teachers, paraprofessionals, administration, rent, technology and support services are included.

Early Childhood Family Education 22

Costs related to the Early Childhood Family Education program are included such as licensed teachers, paraprofessionals, and rent. Administrative and support services are shared with the School Readiness programs and other early childhood programs of the district.

School Readiness 23

Costs related to assisting children ages 3 to 5 to enter kindergarten with the skills necessary for success are included. These costs include licensed teachers, paraprofessionals and rent. Administrative and support services are shared with other district early childhood program.

Kinder Plus (K+) 24

In 2009-2010, the district added K+ for parents who wanted to have their kindergarteners enrolled in an educational opportunity for the entire school day. All instructional expenditures related to that program are included. With the addition of all-day kindergarten in 2013-2014, K+ was discontinued.

Other 25

Expenses related to actual costs incurred to fulfill grant and non-public school agreements. Early childhood screening is also included.

INDEPENDENT SCHOOL DISTRICT #152
COMMUNITY SERVICE (04)

	2012-2013 ACTUAL	2013-2014 REVISED	2014-2015 PROJECTED	2015-2016 PROJECTED	2017-2018 PROJECTED	2017-2018 PROJECTED
LINE # REVENUES:						
1 Gen Com Ed	306,999	321,600	319,407	325,800	332,300	338,900
2 Fees	116,757	111,000	113,200	115,500	117,800	120,200
3 Youth Development/Service	133,734	93,900	87,536	89,300	91,100	92,900
4 Choices/Adults w/Disabilities	25,886	27,400	26,000	26,000	26,000	26,001
5 Choices Fees/Adults w/Disabilities	3,237	5,200	1,500	1,500	1,500	1,500
6 ABE	376,336	379,800	381,480	389,100	396,900	404,800
7 Interest	0	0	0	0	0	0
8 ECFE	258,260	260,600	301,138	307,200	313,300	319,600
9 ECFE Fees	19,879	28,100	20,000	20,400	20,800	21,200
10 School Readiness/United Way	108,996	84,800	92,271	93,000	93,000	93,000
11 School Readiness Fees	22,391	33,700	51,000	52,000	53,000	54,100
12 School-Age Care Levy	132,504	41,073	0	0	0	0
13 K+ Fees	152,916	0	0	0	0	0
14 Other	57,358	68,500	79,325	80,900	82,500	84,200
15 TOTAL REVENUES	1,715,253	1,455,673	1,472,857	1,500,700	1,528,200	1,556,401
16 \$ CHANGE	124,972	(150,727)	17,184	27,843	27,500	28,201
17 % CHANGE	7.86%	-9.38%	1.18%	1.89%	1.83%	1.85%
EXPENDITURES:						
18 General Com Ed	384,830	368,100	346,691	357,100	367,800	378,800
19 Youth Development/Service	91,213	102,500	172,827	172,827	178,000	183,300
20 Choices/Adults w/Disabilities	27,345	28,200	27,500	28,300	29,100	30,000
21 ABE	366,678	391,300	381,480	389,100	396,400	404,800
22 ECFE	176,275	273,900	276,250	284,500	293,000	301,800
23 School Readiness	185,586	171,600	180,124	185,500	191,100	196,800
24 K+	490,458	0	0	0	0	0
25 Other	54,508	59,400	79,325	80,900	82,500	84,200
26 TOTAL EXPENDITURES	1,776,893	1,395,000	1,464,197	1,498,227	1,537,900	1,579,700
27 \$ CHANGE	(86,302)	(290,480)	69,197	34,030	39,673	41,800
28 % CHANGE	-4.63%	-17.23%	4.96%	2.32%	2.65%	2.72%
29 REV OVER EXP (EXP OVER REV)	(61,640)	60,673	8,660	2,473	(9,700)	(23,299)
30 BEGIN FUND BALANCE (CE, ECFE, SR)	85,114	23,474	84,147	92,807	95,280	85,580
31 ENDING FUND BALANCE (CE, ECFE, SF)	23,474	84,147	92,807	95,280	85,580	62,281
32 Fund Balance as % of Expenditures	1.32%	6.03%	6.34%	6.36%	5.56%	3.94%

33 Note 1: Fund balance limits exist for General Community Education (including Adult Basic Education), Early Childhood Education, and School Readiness. Statutes require that the adjusted three-year average fund balance not exceed 25% of the prior year's program revenue before any adjustments for excess fund balance. Statutes define program revenue to include not only the Education levy, state aid entitlement--and, for ECFE and Community authority--but also any fees, grants and other program revenue. Updated Note: The levy limit for Community Education (Fund 4) has been repealed, so effective with FY14, reserve account limits and associated aid and levy penalties are no longer applicable.

VII. DEBT SERVICE FUND

INTRODUCTION

The Debt Service Fund is used to show revenues and expenditures for a school district's outstanding bonded indebtedness, whether for building construction or operating capital, and whether for initial or refunding bonds.

When a bond issue is sold, the school board must levy a direct general tax upon the property of the district for the payment of principal and interest on such bonds as due. The revenue from such tax must be separately accounted for in a Debt Service Fund (M.S. 475.61).

When an excess is accumulated in a Debt Service Fund due to interest earnings, lower than anticipated tax delinquency, or excess building funds, the levy for debt redemption may be reduced in whole or in a part as dictated by fund balances and debt retirement requirements. Where there are accumulations in the fund as the process of debt repayment nears an end, the accumulations should be used to reduce debt levies. Where there is any balance left in the Debt Service Fund after all obligations have been discharged, such balance shall be permanently transferred to the General Fund, with an equal levy reduction (M.S. 475.61).

There can be no borrowing from the Debt Service Fund. Any cash balance or investment in a Debt Service Fund is held in trust for the bondholders, and must not be used to support cash deficits in other funds (M.S. 123B.78, Subd. 4).

On March 12, 2002, school district voters approved the district's \$64 million bond referendum 4,095 (51.2%) to 3,903 (48.8%). The final bond payment is scheduled for April 2022.

Of particular note for the 2014-2015 school year, the district will have a reduction in their general obligation school building bonds payments in an amount of \$550,000 per year for fiscal years 2016 through 2022. This will cause a corresponding decrease in the district's property tax levies for taxes payable in 2015 through 2021. This reduction was the result of financing a current refunding of the 2015 through 2022 maturities of the \$42,080,000 school building bonds.

REVENUE

Line #

- Local Property Tax Levy** **1**
This is determined by the bond payment schedule. The District must levy 105% of the annual debt service requirement.

- Interest Income** **4**
Interest rates appear to be static in the short term.

- State Sources** **5-8**
Aid received for the replacement of local taxes.

EXPENDITURES

Line #

- Principal on bonds** **11**
As required by bond payment schedule.

- Interest on bonds** **12**
As required by bond payment schedule.

**INDEPENDENT SCHOOL DISTRICT #152
DEBT SERVICE FUND (07)**

	2012-2013 ACTUAL	2013-2014 REVISED	2014-2015 PRELIMINARY	2015-2016 PROJECTED	2016-2017 PROJECTED	2017-2018 PROJECTED
LINE # REVENUES:						
1 Local property tax levy	4,942,225	5,464,397	5,487,575	4,877,828	4,881,503	4,881,503
Other local sources:						
3 Proceeds of refunding bonds	0	0	0	0	0	0
4 Interest income	0	0	0	0	0	0
State sources:						
5 HACA (Homestead credit)	10,256	0	included in levy	included in levy	included in levy	included in levy
6 Border city aid	794,122	698,411	included in levy	included in levy	included in levy	included in levy
7 Other appropriations	3,155	5,265	included in levy	included in levy	included in levy	included in levy
8 State aid / Equalization Aid	0	0	0	0	0	0
9 State sources total	807,533	703,676	0	0	0	0
10 TOTAL REVENUES	5,749,758	6,168,073	5,487,575	4,877,828	4,881,503	4,881,503
EXPENDITURES:						
11 Principal on bonds	4,050,000	3,655,000	3,580,000	3,330,000	3,500,000	3,675,000
12 Interest on bonds	1,683,538	1,549,188	1,644,298	1,315,550	1,149,050	974,050
14 Other debt service	0	900	900	900	900	900
15 TOTAL EXPENDITURES	5,733,538	5,205,088	5,225,198	4,646,450	4,649,950	4,649,950
16 REV OVER (UNDER) EXP	16,220	962,985	262,377	231,378	231,553	231,553
17 BEGINNING FUND BALANCE	1,206,102	1,222,322	2,185,307	2,447,684	2,679,062	2,910,615
18 ENDING FUND BALANCE	\$1,222,322	\$2,185,307	\$2,447,684	\$2,679,062	\$2,910,615	\$3,142,168

VIII. POST-EMPLOYMENT BENEFITS DEBT SERVICE FUND

INTRODUCTION

Activity to record levy proceeds and the repayment of the Other Post-Employment Benefits (OPEB) bonds are accounted for in this fund. An actuarial study is required every two years. The most recently completed actuarial study of the district's OPEB liability in 2010 showed an estimated net obligation of \$10.35 million as of June 30, 2011. Proceeds from this fund are used to cover the expenses related primarily to retiree health insurance benefits.

REVENUE

Line #

Local Property Tax Levy **1**
The levy amount is determined by the bond payment schedule from the most recently completed actuarial study.

EXPENDITURES

Line #

Principal on bonds **3**
As determined by bond payment schedule.

Interest on bonds **4**
As determined by bond payment schedule.

Other debt service **5**
Fees related to the administration of the OPEB trust.

DEPENDENT SCHOOL DISTRICT #152
 OPEB FUND (47)

	2012-2013 ACTUAL	2013-2014 REVISED	2014-2015 PRELIMINARY	2015-2016 PROJECTED	2016-2017 PROJECTED	2017-2018 PROJECTED
JNE # REVENUES:						
1 Local Property Tax Levy	1,061,359	1,376,956	1,546,007	1,577,888	1,566,075	1,572,900
2 TOTAL REVENUES	1,061,359	1,376,956	1,546,007	1,577,888	1,566,075	1,572,900
EXPENDITURES:						
3 Principal on bonds	665,000	850,000	1,045,000	1,125,000	1,170,000	1,235,000
4 Interest on bonds	487,987	461,387	427,387	377,750	321,500	263,000
5 Other debt service	450	500	500	500	500	500
6 TOTAL EXPENDITURES	1,153,437	1,311,887	1,472,887	1,503,250	1,492,000	1,498,500
7 REV OVER (UNDER) EXP	(92,078)	65,069	73,120	74,638	74,075	74,400
8 BEGINNING FUND BALANCE	221,624	129,546	194,615	267,735	342,373	416,448
9 ENDING FUND BALANCE	\$129,546	\$194,615	\$267,735	\$342,373	\$416,448	\$490,848